

**“ANALYZING FACTOR INFLUENCE RESTAURANT
AWARENESS TO COMPLIANCE PAYING RESTAURANT
TAX IN MALANG”**

Minor Thesis

**Presented in Partial Fulfillment of the Requirement for the degree of
Bachelor of Economics**



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**INTERNATIONAL UNDERGRADUATE PROGRAM IN
ACCOUNTING FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITY OF BRAWIJAYA**

2015

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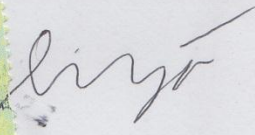
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
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Malang, Februari 2015

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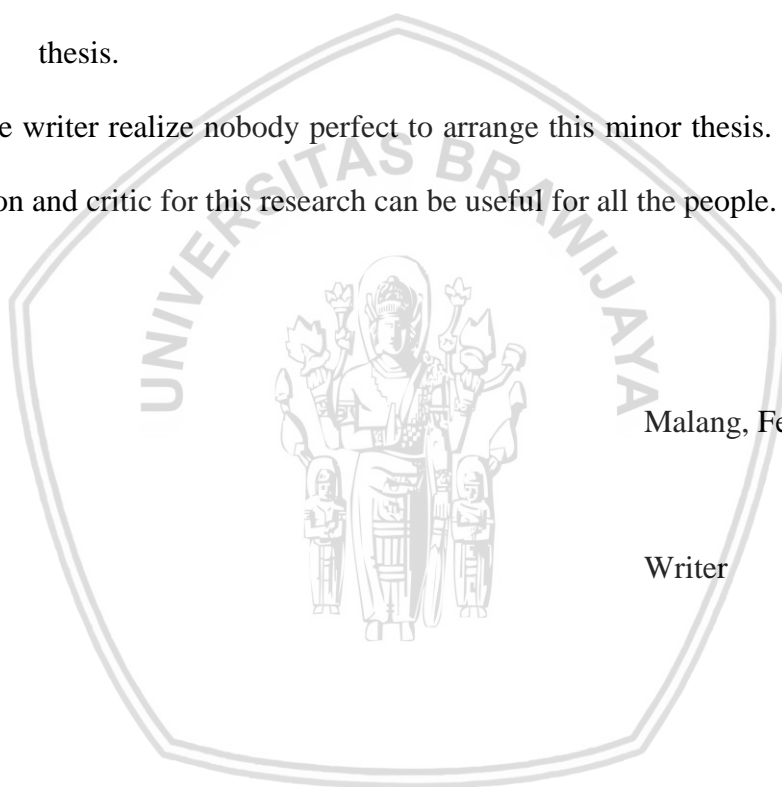


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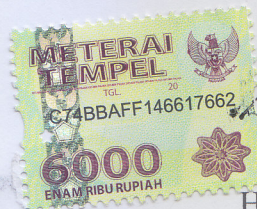
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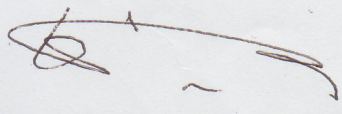
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
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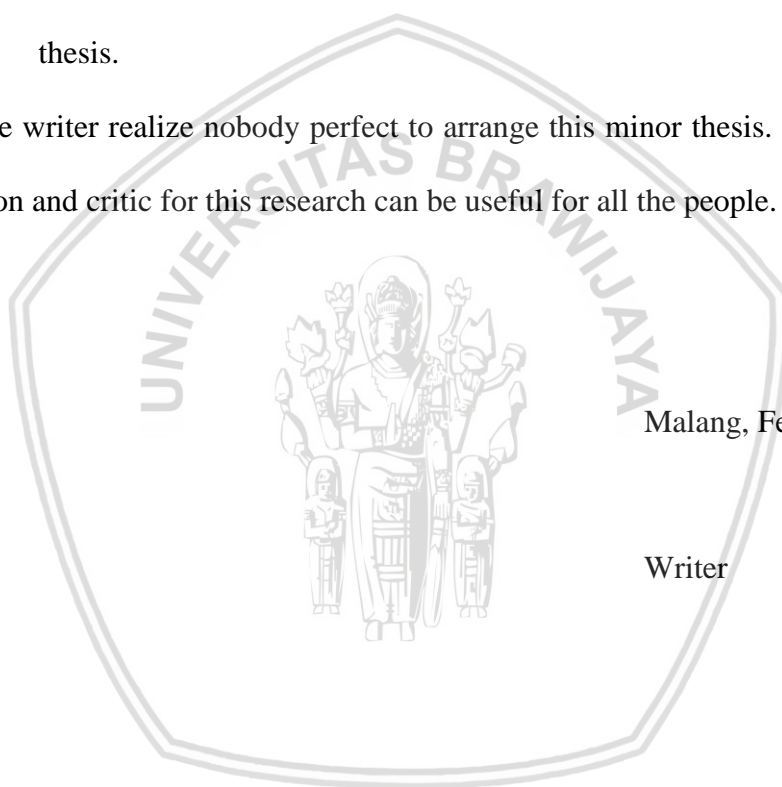


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ANALYZING FACTOR INFLUENCE RESTAURANT AWARENESS TO PAY RESTAURANT TAX IN MALANG

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Advisor:

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Abstract

This research used to know about the restaurant owner compliance paying tax. This research uses descriptive and quantitative method within restaurant sample in Malang, to calculating the restaurant owner compliance paying tax. To calculate the level of compliance paying restaurant tax using four factor like tax law, counseling, sanction and awareness to pay the tax.

The result of this research is the compliance paying restaurant influence in two significant factor like tax law and awareness restaurant owner to compliance paying tax. In the other side counseling and sanction of tax didn't significant factor to compliance paying tax

Keywords: Tax, compliance paying tax, awareness paying tax

ANALISIS FAKTOR YANG MEMPENGARUHI KEPATUHAN MEMBAYAR PAJAK RESTORAN DI KOTA MALANG

Disusun Oleh:

Harya Prananda

Pembimbing:

Helmi Adam SE, MSA., CPMA., Ak

Abstraksi

Penelitian ini bertujuan untuk mengetahui ketaatan pengusaha restoran dalam membayar pajak. Dalam penelitian ini penulis menggunakan metode penelitian deskriptif dan pendekatan secara kuantitatif dengan menggunakan sampel restoran yang berada di Kota Malang untuk mengukur tingkat ketaatan pengusaha restoran dalam membayar pajak. Untuk mengukur tingkat ketaatan dalam membayar pajak restoran digunakan empat faktor yaitu peraturan perpajakan, konseling, sanksi pajak, kesadaran pengusaha restoran dalam membayar pajak.

Hasil pada penelitian ini adalah ketaatan membayar pajak restoran dipengaruhi oleh dua faktor yang dominan yaitu peraturan mengenai perpajakan dan kesadaran pengusaha restoran dalam membayar pajak. Sedangkan konseling dan sanksi pajak tidak berpengaruh secara signifikan terhadap kesadaran pengusaha restoran dalam membayar pajak.

Kata kunci : Pajak, ketaatan membayar pajak, kesadaran dalam membayar pajak

CHAPTER I

PREFACE

1.1 Background

Local governments in Indonesia have regulations to arrange their own financial design. Therefore, the central government issued Regulation No. 22 of 1999 on local government and Regulation No. 25 of 1999 concerning the financial balance between central government and local government. To improve the implementation, the local government must optimize the financial resources based on regional boundaries. The objectives are to facilitate services to Indonesian citizen and control the use of the funds coming from the income and expenditure (budget exists). The implementation of regional autonomy requires regional financing that depends on the role of local revenue (*APBD*).

Local government must optimize all aspects that exist in its area such as mining industry, trade, tourism, and business management service including hospital, hotel, restaurant and other businesses that may increase local revenues. Local taxes are mandatory contributions from individual or organizations managed by local government. They are useful to support the revenue of local government. Regulation number 34 of 2000 mentions that local taxes consist of:

- hotel tax on hotel service
- restaurant tax on restaurant service
- entertainment tax

- advertisement tax that is a tax on billboards holding
- street lighting tax
- mineral group C collection tax, and
- parking tax

Restaurant tax supports the local taxes revenue. Restaurant tax is provided by the restaurant. Restaurant is a place that serves food and beverages (for example cafés, bars, catering). Therefore, restaurant tax is a potential income in the future. Nowadays, Malang is turning into education and tourism city. As a result, Malang has many restaurants as seen in the following table.

Table 1.1 Growth of Restaurant businesses in Malang

Years	Number of the Restaurant		
	Small	Medium	Large
2011	252	150	90
2012	290	175	110
2013	305	210	155

Source: www.pendapatan.malangkota.go.id

According to the restaurant growth in Malang, restaurant is one of the biggest local government revenue sources. Good development from the local government makes the income from the tax increases. It is shown in the table below.

Table 1.2 Developments and Realization of the Target Restaurant Tax

No	Years	Target (IDR)	Realization (IDR)	%
1	2009	6.599.981.250,00	6.653.121.175,41	100,81
2	2010	7.714.979.844,00	7.762.908.406,44	100,62
3	2011	8.718.680.000,00	8.965.376.803,30	102,83
4	2012	9.590.548.000,00	6.278.859.946,67	65,47
5	2013	13.762.656.497,00	14.933.511.495,00	108,51

Source: www.pendapatan.malangkota.go.id

As seen from the table above, the realization of tax revenue from tax is higher than the target. Although it has exceeded the target, the optimization remains low. If the governments optimize potential factors to collect the tax, it will strengthen the economic system.

A strong system comes from community compliance with paying tax. Therefore, public awareness is needed. Public awareness cannot be separated from the counseling of the government to the public. If people do not pay taxes, the potential that exists in the economic system will be destroyed since the government does not have any supports from the citizen in building the existing potential in a region.

Fraud in the implementation of tax payments causes the collapse of a nation. Now there are many tax frauds according to Dewi Darmayanti, employee of directorate general of taxation. The public re-shocked by the arrest of an employee taxes. AS (the employee initial), was suspected of receiving money from taxpayer. AS was arrested by the Corruption Eradication Commission (KPK), on Friday afternoon of 13 July 2012 in Complex Legend Tourism Cibubur. The public was surprised when the AS was arrested by KPK because AS was a Head Manager of, at Primary Tax Office (KAKPP) Bogor. The arrest was the result of cooperation between the Directorate of Internal Compliance of Directorate General of Taxation with the Corruption Eradication Commission (KPK).

"This is a strong indication of the passage of whistle-blower system, that people can report if there are indications of irregularities and KPK team will investigate them soon. I really appreciated the KPK team," said Director General

of Taxation Fuad Rahmany to some media in a press conference last Saturday. That indicates public awareness is still lacking whenever it is associated with tax awareness.

A research on tax compliance restaurant was conducted by Eviant (2002). In his research, Eviant using eight variations of the independent variable, named legislative, administrative system, service, education, professionalism, legal sanctions, taxpayer awareness, and tax benefits. His obedience is a dependent variable of paying taxes. Eviant found that the taxpayers' awareness of the restaurant is very limited since most respondents have not been able to fill the tax directly compared to respondents who claimed to receive an explanation, understanding guidance and coaching well. Therefore, tax increases the government's actualization of tax benefits, in addition to the slow pace of government to improve service and professionalism of the officer can inhibit taxes. This research took six variables from Eviant's research; they are the tax laws, tax extension, tax penalties, and taxpayer awareness. The first factor is the tax law is a system or norms followed by the citizen. Berifat tax law firm, clear, and does not have the doubles interpretation Ari (Soemitro: 1998) and other than that specified tax but tax is not arbitrary it should be clear from the beginning for all taxpayers and the entire societies.

The second factor is the tax counseling. Tax counseling is an activity undertaken by tax inspectors to provide an understanding of the taxpayers. Tax officers should provide guidance and understanding of the systems and procedures of taxation so that the public know the tax system.

The third factor is the tax penalties. Sanctions are tax penalties for someone who makes a mistake or violates the regulations. Tax sanctions make people obedient in paying taxes.

The fourth factor is awareness in paying taxes. It is an awareness and sincerity of the taxpayer to pay the tax. In order to improve, it should conducting outreach about the manner of taxation is necessary. Obligatory and taxpayer compliance consist of most important factor in tax revenue.

It is necessary to study on factors that affect adherence factor of taxpayers, especially restaurant taxpayers. Due to that reason, the writer chooses the title of **“Analyzing Influence Factor of Restaurant Awareness to Comply Paying Restaurant Tax in Malang”**.

1.2 Formulation of the Problem

Based on the above problem formulation that can be taken are as follows

1. Do laws or regulations of local taxes and levies affect restaurants owners' compliance in paying taxes?
2. Does the counseling tax of a restaurant extension affect owners' compliance in paying taxes?
3. Do sanctions affect owners' compliance to pay taxes?
4. Does the awareness of the restaurant owners affect their compliance to pay tax?

1.3 Research Focus

In this study, the author focused on four variables that affect the behavior of the restaurant owner consisting compliance paying tax variable consist of tax law, counseling to the restaurant owner, sanction, and awareness of the taxpayer.

1.4 Research Objectives

1. Examining the effect of local tax laws and levies to the restaurant owner compliance
2. Testing the effect of the tax extension on restaurant owner tax compliance
3. Examining the effect of tax penalties toward the restaurant owner tax compliance
4. Examining the effect of tax compliance to tax compliance of restaurant owner

1.5 Significance of Research

1.5.1. The Theoretical Significance

The results of this study may affect the tax paying organizations in the restaurant tax. The results of this study are also expected to contribute to the understanding of the taxation theory and other theories related to the behavioral accounting field, how behavior aspects that existed in the restaurant owner can affect the level of their compliance.

1.5.2. Practical Significance

The results of this study can contribute for local government's action. The local government can maximize their income from restaurant tax. When the government can maximize the revenue, they can develop the city of Malang in a better way.



CHAPTER II

LITERATURE REVIEW

2.1. Comprehension About Tax

2.1.1. Definition Of Tax

According to the expert, tax is often defined as a form of people contributions to the state under the law (so that it can be forced) in which people cannot have the implication from their contribution directly. In general, the tax can be interpreted as the retribution made by governments, which based on legislation to finance general government. Tax is a contribution to the people of the state resources under the law that can be enforced without any remuneration received directly. Tax authorities collectively acquire retribution by the legal norms to cover the cost of production of goods and services to achieve public prosperity.

Understanding tax according to R. Santoso Brotodihadrjo (2003):

Tax is a relief, either directly or indirectly imposed by a public authority of a resident or goods, to cover government spending, which means the tax is a collection of people who are useful to the interests of the State.

Understanding tax according to Sommerfeld Ray M & Brock Anderson Herschel Horace R (1981):

Tax is a transfer of resources from the private sector to the government sector, not as a result of violations of the law, but must be carried out, under the terms specified and without obtaining the benefit and directly and proportionally, because

of that the government can carry out its duties to run the government.

According to Rochmat Sumitro (1988:12), the characteristics inherent in the idea of tax are as follows:

- the tax collected under the act,
- services not lead directly show,
- taxes retribution by the government, both central and local government, and
- tax can be in force (juridical). It can be concluded that the tax is a mandatory fee that binds the government with society welfare.

2.1.2. Function Of Tax

There are several tax functions such as:

- A. The first is the tax function as a function of budget or income (budgetary). Tax is one of funds sources used to finance the government and useful expenses. State revenue from taxation sector component is incorporated into domestic revenues in the state budget.
- B. The second is the tax function as function set (regulated): taxation as a tool to organize or carry out government policy in the areas of social and economic for example is the imposition of a higher tax for luxury goods.

- C. The third function of tax is stability function. The tax revenue can be used to carry out government policies for example is price stability policy to curb inflation by regulating the circulation of money in the community through collecting and using taxes which are more efficient and effective.
- D. The fourth function is a function of tax revenue redistribution: tax revenues are used to finance public expenditure and national development so that open up employment opportunities in order to increase people's income.

2.1.3. Classification Of Tax

1. Tax classification can be divided by class, nature, collectors and institutions. Tax classification by class:
 - Direct tax: tax to be paid by the taxpayer and cannot be charged by other parties. The example is income tax.
 - Indirect tax: tax that can be charged to other parties. The example is the Value Added Tax (VAT).
2. Classification based on the nature of the tax:
 - Subjective tax: tax imposed on the subject of taxes without regard to tax for example is the income tax.
 - Objective tax: tax imposed on the subject to tax regardless of the tax for example is the VAT.
3. Classification is based on institution tax collector:

- Local tax: it is retribution by local government and used to fund local expenses. The examples are motor vehicle tax, tax on motor vehicles, tax, restaurant tax, advertisement tax, street lighting tax, tax on land, rural and urban areas building and customs acquisition of land and building (BPHTB).
- Central tax: the tax retribution from the central government and used to fund state spending. The examples are Income Tax (Regulation No. 36 of 2008), Value Added Tax (Regulation No. 42 of 2009), Stamp Duty (Regulation No. 13 of 1985), or Customs Duties (UU. 17 of 2006), and Excise (UU 39 of 2007).

2.1.4. Tax Collection System

Essentially, three ways/systems are used to determine who calculate and set the amount of tax payable by a person, namely:

A. Official assessment system

Official assessment system is the system of taxation that states that the amount of tax payable by the taxpayer calculated and set by the tax authorities or tax authorities. This system arises when the tax debt is not assessed by tax authorities (in accordance with the teachings of the formal emergence of the tax debt). Therefore, in this case the taxpayer is passive.

B. Self-assessment system

Self-assessment system is the system where the tax authority calculates the amount of tax payable by the taxpayer to the tax authorities submitted by the taxpayer. In this system, taxpayer must active to count, deposit and report to the tax office (KPP), while tax authorities are assigned to explain and monitor.

C. Withholding system

Withholding system is the system of taxation which states that the amount of tax payable is calculated by a third party (neither the taxpayer nor the tax authorities).

2.1.5. Procedure For Collecting Taxes

Mardiasmo stated (2003:6) collection procedures themselves consist of three procedures:

1. *Stelsel* Real

That taxation is based on the (real income object) so that the collection can only be done at the end of the tax year, after the real income is known. The advantage is that the tax is imposed more realistically while the weakness is a new tax is imposed at the end of the period.

2. *Stelsel* Assumption

The introduction of the tax is based on the assumption regulated by law. The advantages is taxes can be paid during the year, without

waiting until the end of the year while the weakness is taxes are not paid due to the actual circumstances.

3. Mixed *Stelsel*

At the beginning of the year, the amount of tax is calculated based on an assumption. Then at the end of the year, the payment is based and adapted to the actual circumstances.

2.1.6. The Principle Of Taxation Jurisdiction

Tjahyono (2005:20) stated taxation jurisdiction is divided into three principles such as:

A. Principle of domicile

Countries have the right toward retribution taxes on total income that are based on residence taxpayer. Taxpayers residing in Indonesia are taxed on income received or accrued, derived from Indonesian or foreigner (Article 4 of the Income Tax Act).

B. Principle of nationality

The taxation associated with a country. This principle applies to any foreigners who reside in Indonesia to pay taxes.

C. Principle sources

Countries have the right upon tax retribution on income from sources in a country that collect taxes. Thus, the taxpayer who derives income from Indonesia in Indonesian taxed regardless of where the taxpayer lived.

2.2. Local Government

2.3.1. Definition Local Government

1945 Constitution stated clearly on the form and composition of local government within the framework of the Republic of Indonesia article 18 verse (1) states: "Unitary State of Republic of Indonesia is divided into provincial areas and regions of the province is consist of districts and municipalities, which each province, counties and cities govern local government Act".

Regulation 18, article 5 of 1945's Constitution states that: "Local government is an autonomous region that can run the affairs of government with the broadest and gets right to regulate governmental authority except in matters of government prescribed by law as the affairs of the central government".

Definition of local government in Regulation No. 32 of 2004 on local government article 1 verse 2, is as follows: "Local government is organizing the governmental affairs by local government and parliament according to the principle of autonomy and assistance to the principle of the widest possible autonomy within the system and the nation Republic of Indonesia as defined in the constitution of the Republic of Indonesia year 1945".

According to the definition of local government as has been mentioned above, the local government is meant here is the implementation of autonomous regions by regional governments and parliaments based on the principle of decentralization whereby local government is a component of the governor, regent or mayor and device area.

2.3.2. Local Income

Local income is a local right to value added wealth in one period. UU No 32 of 2004 state the local income come from the balance of central and local government fund, and come from legal local income, which consist of local revenue and fund balance.

A. Local Revenue

Based on Regulation No. 28 of 2009 states the local financial resources consist of the result of local tax and maintaining local resources, local retribution, and other legal incomes.

Nurcholis (2007:182) described local income is the revenue comes from local taxes, local retribution and gaining from local companies.

In Regulation No. 34 of 2000 on local taxes and levies, type of local taxes and levies that can be collected by the provincial and district/city are as follows:

- a. Provincial taxes consists of:
 - motor vehicle and vehicle tax on water,
 - tax on motor vehicles and vehicles on water
 - motor vehicle fuel tax materials, and
 - tax intake and utilization of ground water and surface water

PKB and BBNKB vehicles and vehicles on the water at least 30% transferred to the city and region within the province

concern. While the fuel tax and utilization of ground water and surface water, at least 70% left to the District/City.

b. Taxes regency/city consists of:

- taxes,
- restaurant tax,
- entertainment tax,
- advertising tax,
- street lighting tax,
- intake of minerals tax group c, and
- parking tax

The results of at least 10% local taxes are turned over to the village in the district and set out in local district concern.

c. Retribution consists of three groups.

- general services
- business services
- certain licensing

B. Fund balance

Fund balance is a source of revenue comes from the state budget to support the local authorities in achieving the aims of regions autonomy that is mainly increase services and better public welfare (Widjaja, 2002). According to Elmi (2002), general purposes of central government to transfer funds to local governments are:

1. as a concrete action to reduce inequality division national revenue is divided both vertically and horizontally; and
2. an attempt to improve the efficiency of government spending to give some authorities in the field of financial management resulting benefits that can be enjoyed by people in the area concerned

However, this source of funds for regional development in Indonesia reflects the dependence on donations and support from the central government (Sumiyarti and Imamy, 2005). Correspondingly, Elmi (2002) also states fiscal imbalances occurred between national and local governments have financial aid dependence of local governments to the central government that was more than 70 percent except DKI Jakarta.

In fact, the financial aid from the central government toward the region is only a stimulus in order to increase the sources revenue of local revenues, which is an important part of local revenue source, instead of making it as a top priority in the reception area.

C. Miscellaneous local revenue the legal terms

Dues shall be conducted by taxpayers of state business organization toward the areas without any immediate reward balance. Enforceable is based on the rules that are used to finance the implementation of local government and regional development.

2.3. Local Tax

2.3.1. Definition Of Local Tax

According to Tony Marsyahrul (2004:5), tax is a local tax developed by local governments (city and province) in which the results are used for routine expenditures and regional development (budget).

According to Mardiasmo, (2002:5) tax is a compulsory contribution made by the individual or entity to regions without direct reward balance that can be forced by legislation to finance arrangements for local government and regional development".

Pertaining to the above definitions, it can be concluded that the local tax is obligatory contribution made by institutions and individuals to support the local government revenues without a direct impact to individuals and institutions.

2.3.2. Types of Local Taxes

Types of local tax, Under the Regulation No. 34 of 2000, the types of local taxes are as follows:

- taxes,
- restaurant tax,
- entertainment tax,
- advertisement tax,
- street lighting tax,
- minerals group c taking tax, and
- parking tax.

Examples of local tax regulations in Malang

- Local Regulation No. 16 of 2010 about hotel tax

- Local Regulation No. 16 of 2010 about advertising tax
- Local Regulation No. 16 of 2010 about entertainment tax
- Local Regulation No. 16 of 2010 about restaurant tax

2.3.3. Subject, Object and Tarif Of Local Tax

A. Province tax

According to Article 2 paragraph (1) of UU No. 28 of 2009, the provincial taxes consist of:

- a. Motor vehicle tax
 - Subject: individuals or institutions that own and control a motor vehicle
 - Object: ownership of a motor vehicle
 - Tariff: 5%
- b. Behind Duty Vehicle
 - Subject: individual or institution that receives delivery of motor vehicles
 - Object: submission of external motor which are going to be used permanently in Indonesia, except for:
 - a) private use by the owner,
 - b) trading, and
 - c) exhibitions and research
 - Tariff: 10%
- c. Motor vehicle fuel tax

- Subject: motor vehicles consumers
- Object: fuel used for motor vehicles on the water
- Tariff: 5%

d. Water tax

- Subject: the individual or entity who take or use water
- Object: water use and utilization
- Tariff: 20%

e. Cigarette tax

- Subject: cigarette consumer
- Object of cigarette tax: the tax is obliged upon cigarette manufacturers/producers and importers that have a license registration number of excisable goods company
- Tariff: 10%

B. City or district Tax

a. Hotel tax

- Hotel is a building that exclusively reserved for people to be able to stay/rest, acquiring services or other facilities in the collection fee. It includes other buildings that are set, managed and owned by the same party except for shops and offices"
- Tax object: every service provided through payment at the hotel is a tax object.
- Tariff: 10%

b. Restaurant tax

- According to the local regulation no. 29 upon restaurant tax (2002:1), restaurant tax is a local tax retribution called upon restaurant service. Restaurant or eating house is the eating of food and or beverages are provided, excluding food service or catering business. Taxable income is any payment service provided by the restaurant”.
- Object: to tax individuals or entities that pay for restaurant services, but the obligatory taxpayer who pay to the government is the restaurant owner.
- Tariff: set the tax rate at 10%

c. Entertainment tax

All entertainment taxable incomes are in the form of operation:

- a) organizers which show the film in the cinema with a tax rate of 31 %,
- b) traditional arts, and circus performances, starring art, fashion exhibition have 10% rate,
- c) music performances rate is set at 15 %,
- d) karaoke rate is set at 20 %,
- e) billiards game rate is set at 20 %, and
- f) sports game rate is set 10 %

Object entertainment tax: individual or entity that watch or enjoy entertainment, entertainment mandatory individual or entity entertainment organizer.

d. Advertising tax

1) According to local rule no. 27 about advertising tax (2002:1), advertisement tax is here in after referred to as the tax levies for advertising organization. Billboards are objects, tools, media according to their body shape, and pattern arrangement for commercial purposes to introduce, propose or commend a product, service or person who placed or by the hearing of a public place unless it is done by the government.

2) Object of tax organizers are billboards such as:

- fabrics advertising,
- embedded advertising, stickers,
- mobile advertising including vehicle tax,
- air advertising,
- vote advertising,
- film/slide advertising, and
- demonstration advertising

3) Advertisement tax subject is an individual or entity that organizes or order advertisement. Tariff tax is set at 25 %

e. Street lighting tax

- Subject: individual or institution that uses electricity
 - Object: the use of available electric powered street lighting in the region is paid by the local government
 - Tariff: 10%
- f. Tax class C excavation material
- Subject: the person who took the minerals category C
 - Object: extraction of minerals
 - Tariff: 20%
- g. Parking tax
- Subject: private persons or institutions that make payments over a parking lot
 - Object: the organizers of the off-street parking is provided related to the business or the principal place of business as provided, including the provision of daycare motor vehicles and motor vehicle garages that charge fees.
 - Tariff: 20%

2.4. Restaurant Tax

2.4.1. Definition Restaurant Tax

Definition of the restaurant tax is a tax on services provided by the restaurant. Understanding tax this restaurant can be seen in Act No. 28 of 2009 on regional taxes and levies (local tax law).

Further mentioned that the restaurant is the food provider of facility and/or drinks with free of charge, which includes a restaurant, cafeteria, canteens, cafes, bars, and the like including food service/catering.

2.4.2. Object Restaurant Tax

Services provided by the restaurant, the service provided by the restaurant include the sale of food and beverage services consumed by the purchaser either on-site service or elsewhere.

2.4.3. Which Does Not Include The Taxpayer Restaurant

- Services provided by a restaurant or eating house management with the management of the hotel.
- Services provided by the restaurant that the value of sales (gross income) does not exceed Rp. 200.000.000,- (two hundred million dollars) per year.

2.4.4. Taxpayer Restaurant

At the restaurant tax is a tax that became the subject individual or entity making a payment to the restaurant. Which became the subject of tax is the consumer who enjoys restaurant and paid services provided restaurant and the taxpayer is a restaurant entrepreneur. Restaurant entrepreneurs are individuals or entities that conduct business in the house to eat. The restaurant owner is a taxpayer who is authorized to tax the consumers.

2.4.5. Bases For Calculation Of Tarif and Restaurant Tax

- A. Tax base restaurant is the amount of payments received or would have received restaurant

- B. Restaurant tax rate is set at 10% (ten percent) of the tax base.

How to calculate taxes restaurant:

Tax payable = tax rate x the tax base

= 10% x amount to payment made to the restaurant

2.4.6. Restaurant Tax Collection Procedures

1. Payment of the tax can't be have in the same calculation
2. Any taxpayer shall pay the tax due based on an assessment of tax or paid by the taxpayer under the rules of tax laws.
3. Taxpayers who meet the tax obligations are paid based on the determination of the head region using SKPDS
4. As prescribed in paragraph (3) in the form of billing
5. Obligatory taxes paid to meet their own tax obligations used SPTPD (local tax returns), SKPDKB (regional assessment letter underpayment).

2.5. Compliance Paying Taxes

2.5.1. Definition Compliance Paying Taxes.

According to Hasibuan (2003) compliance is an awareness and willingness of a person to obey all laws and social norms in force. Good adherence reflects a person's sense of responsibility towards the tasks assigned to him. This encourages morale, and the actualization of the society goal that everyone should strive to have good adherence. Taxation conditions that require active participation in organizing the taxpayers' taxation requires high

taxpayer compliance. The compliance in the fulfillment of tax obligations are in accordance with the truth. Voluntarily compliance tax obligations fulfillment (voluntary of compliance) is the backbone of self-assessment system, where the taxpayer is responsible for setting its own tax obligations to pay and report taxes accurately and timely. Definition of tax compliance by Safri Nurmantu cited by Kurnia Siti Rahayu (2010: 138) is that Compliance of taxation can be defined as a state where the taxpayer fulfills all tax obligations and exercise the rights of taxation. Definition of tax compliance according Chaizi Nasucha Kurnia cited by Siti Rahayu (2010: 139), states that tax compliance can be defined from:

- the obligation of the taxpayer to enroll,
- adherence to deposit return letter of notification,
- compliance in the calculation and payment of tax payable, and
- compliance in payment arrears

Meanwhile, according to the minister of finance decree 544/KMK.04/2000 in Sony Devano and Siti Rahayu Kurnia (2006: 112), compliance is the act of taxation taxpayer in fulfillment of tax obligations in accordance with the provisions of the legislation and implementation of existing tax laws in a country.

2.5.2 The Problems From Tax Collection

Barriers against tax collection can be grouped into:

A. Passive resistance

People are reluctant to pay taxes, which is caused by:

- Intellectual and moral development of society
- Taxation system that is difficult to understand the public
- The control system is not performing well

B. Active Resistance.

Active resistance includes all efforts and actions that directly addressed to the tax authorities in order to avoid taxes. Forms of resistance are:

- Tax avoidance, tax relief efforts without violating tax laws
- Tax evasion, tax relief efforts in violation of tax laws, or in other words, tax evasion.

2.5.3. Definition of Tax Counseling

Counseling is a process of behavioral change among the people so that they know, willing and able to make changes to achieve increased production, income/profits and economic security fixes. During its development, the notion of education is not merely defined as information activities, which are unidirectional (one way) and passive. However, counseling is an active process that requires the interaction between the instructor and the audience to realized the process of change "behavior" (behavior) which is a manifestation of: knowledge, attitudes, and skills that can be observed by one person/party, either directly (in the form of: speech, action, body-language, etc.) or indirectly (through performance or results and it works).

In other words, tax extension activities to the public are functioned to provide tax information play important role in the lives of people. Thus, the tax

administration is obliged and responsible to explain, guide and nurture communities that are able and aware of their tax obligations.

2.5.4. Tax Penalties

There are two types of tax penalties

A. Administrative consisting of sanctions:

1. Form of administrative sanctions fines

Financial penalties are the type of sanctions most commonly found in the tax law. Related penalty amount can be set at a certain amount, a certain percentage of the amount, or a multiplication rate of a certain amount.

In a number of violations, this penalty will be added with penalty sanctions. Violations that are negligent or intentional will get a criminal sanction.

2. Sanction form administrative interest

Administrative sanctions such as interest charged on tax debt that caused offense becomes larger. The amount of interest is calculated based on a certain percentage of an amount, ranging from interest when it becomes the right/obligation to due date payment. He received some interests to calculate the difference between ordinary debts with interest tax debt. Calculation of interest debt generally applies compound interest. Meanwhile, in the interest penalty provisions of the tax is not calculated based on compound interest.

The amount of interest will be calculated in the fix rate from (do not pay the tax or less pay the tax). In the case of taxpayer only pay part or do not pay interest penalties contained in the assessment letter that has been issued. As consequences, the taxpayer can get penalty like the interest from tax.

Another difference with the interest on the debt in general is interest sanction in tax laws, which is counted as one full month. In other words, part of the month shall be one full month, or it is not calculated on a daily basis.

3. Administrative sanctions of tax penalty increase

It could be administrative sanctions such as penalties, the most feared sanction among others by compulsory taxes. That is because the amount of tax to be paid can be doubled if the sanction imposed. Sanction in the form of increase is calculated by a certain percentage of the amount of tax if we do not pay the tax regularly.

B. Criminal Sanctions

Based on tax law, criminal sanction consists of criminal penalty, imprisonment. This penalty may subject to taxpayers, tax official, and or third party.

2.6 Previous Research

Research on tax compliance of restaurant business was done by Eviant (2002). The title of the research that is *Analysis of Factors Affecting Compliance in Paying Taxes Hotels and Restaurants in the Province of Jakarta*. That research used the laws, administrative systems, services, information, professionalism human resources, legal sanctions, awareness of the taxpayer, and tax benefits as the independent variable (X) and compliance to pay taxes as a dependent variable (Y).

According to Eviant, to increase tax revenues, the taxation systems and procedures must be improved. Indonesian government has made tax reform since 1983. The reform is to change the system of tax collection from official assessment to self-assessment. In self-assessment, taxpayers calculate and pay their amount of tax in accordance with the rules and regulations. According to this system, the responsibility of the implementation of obligations in the area of taxation is in a member of the society taxpayer itself.

The backbone of the self-assessment system is voluntary compliance of society. The level of compliance of society significantly affects the tax revenue. It is the basis for formulating eight factors that affect tax compliance. This type of research is a survey research with a population consisting of hotels and restaurants taxpayer listed in Revenue Department of DKI Jakarta.

Research results:

1. Factors influencing compliance in paying taxes include; the law is clear, the need for awareness of the taxpayer, the need for payment

procedures are clear and simple, having good services such as counseling professionalism of the officers in the right time.

2. The actions that the government urgently needs to be done to improve compliance in paying taxes are socialization, counseling, or explanation about the tax, improve the taxation system, realization of tax benefits, consistent tax audit, tax relief, proper sanctions or penalties, improve tax services, and provide incentive for on-abiding taxpayers.
3. The government should improve the realization of tax benefits because more than half of the respondents (59.11%) stated that the tax could not be felt directly.

Slow response the government to improve services and the professionalism of the tax officer because there are (49.50%) of respondents stated that have not received an explanation, comprehension, guidance, and good tax revenue.

2.7 Conceptual Framework and Hypothesis

According to Hadi Sutrisno hypothesis is about solving problems. In general, the hypothesis is a conjecture or hypothesis / assumption is expressed by the theories learned to solve a problem. Allegation or initial assumption is often called the null hypothesis or initial hypotheses. While the allegations / assumptions necessary to refute the initial allegations referred to the alternative hypothesis. The truth of a hypothesis remains to be tested through some testing

whether the factors mentioned in the study were able to prove the truth of a hypothesis.

Definition based on the above can be summarized as follows:

Tax law:	from law taxes
Counseling:	counseling from taxes official
Awareness of tax:	from taxpayers to pay the tax
Compliance paying tax:	awareness from the taxpayers

2.7.1. The Effect of The Understanding Tax Law to Pay the Tax Compliance

Tax laws are one thing that can affect tax compliance. The tax law is coercive, and it should be obeyed. If it does not adhere to the taxpayer will be subject to criminal sanctions and administrative sanctions. Therefore, that tax compliance has a positive effect on tax payments.

H1: paying taxes compliance positively affects income pay of tax compliance of the restaurant owner.

2.7.2. Counselor of Taxes

Tax counseling is an activity undertaken by tax officials to provide information about tax payments. Therefore, the unfortunate restaurants would understand the mechanism of tax payments in the unfortunate city. Understanding of the tax administration is expected to increase awareness of taxpayers in paying taxes.

H2: counseling of tax effect on taxpayers compliance paying tax

2.7.3. The Effect of the Sanctions Levied on Obedience in Paying Taxes

Sanctions tax is a tool used by the government to prevent the taxpayer does not pay the tax. Sanctions are obligatory to society and taxpayer. Therefore, this tax is mandatory sanctions if people do not pay their taxes, they will be penalized.

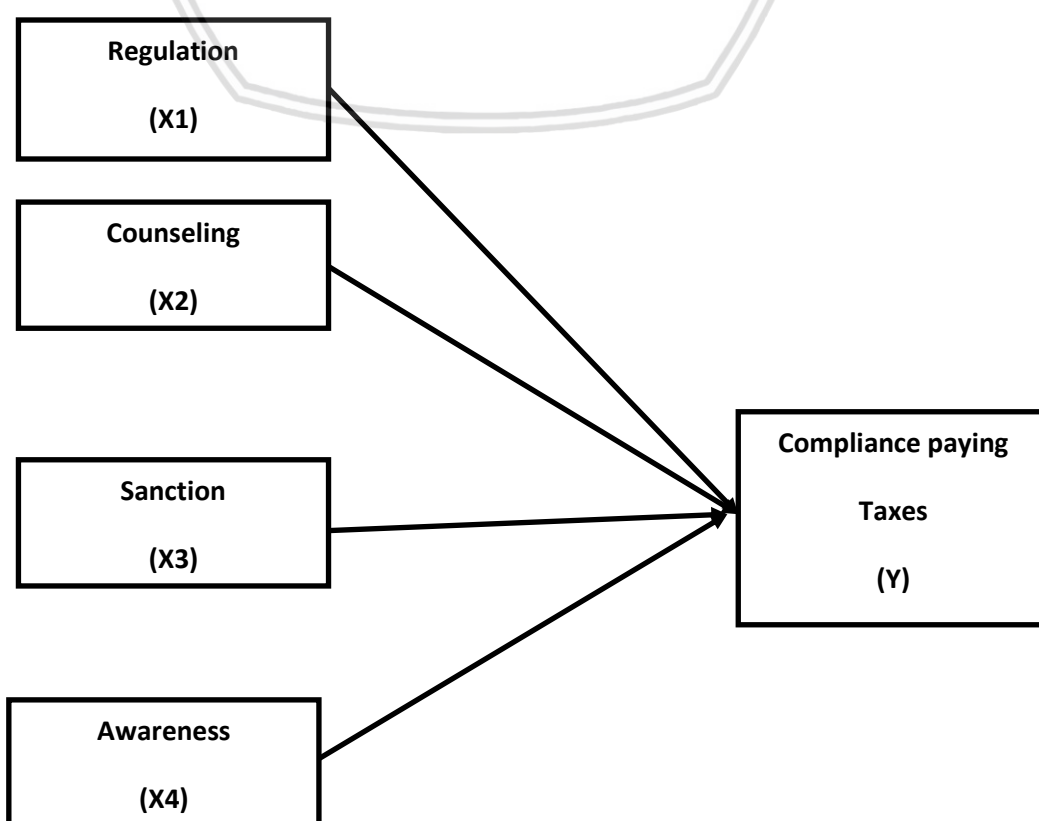
H3: tax penalties give positive effect on compliance to pay taxes

2.7.4. Awareness Taxpayer To Pay The Tax Compliance

Taxpayer awareness is the intention that comes from the taxpayers themselves to be obedient in paying taxes based on the premise that the tax must be paid for development of the State.

H4: awareness of the positive impact taxpayer compliance for restaurant entrepreneur to pay taxes.

Picture 2.1
Hypothesis Scheme



CHAPTER III

RESEARCH METHODOLOGY

3.1 Type of Research

This research uses descriptive method with a quantitative approach, which emphasizes on testing the theories by measuring the research variables with numbers and analyzes the data using statistics (Indriantoro, 2012). This study is aimed to determine the factors that influence compliance to pay tax of the tax of restaurant business organization. Research payment is conducted by using a hypothesis to know the significant influence of any relationships. According to Indriantoro (2002), the study that is aimed to test the hypothesis generally explains the phenomenon among variables.

3.2 The Research Variables and Operational Definitions

The study consisted of five variables that consist of a single dependent variable and five independent variables. Dependent variable is the compliance of paying taxes while the independent variables are (1) legislation, (2) education, (3) sanctions, and (4) the taxpayer awareness.

3.2.1 Tax Laws or Regulation

Rules and regulations created by the state government related to taxation should be obeyed by the taxpayers. If the taxpayers violate the provisions of the tax law, taxpayers will be liable to fines or sentences. Primary

data of variables in this study of tax law or regulations to use tax compliance derived from the questionnaire. Variables that can be measured toward the compliance of tax laws are assessed using 5 points of the Likert scale.

3.2.2 Tax Counseling

Tax counseling is the procedure performed by the tax authorities to notify the taxpayers of the procedures to pay taxes and inform them upon the tax rules that apply. Regulation is very important in tax so that the owner knows the tax payment procedure.

3.2.3 Tax Penalties

Sanctions are penalties given toward taxpayers when they violate the tax laws in order to encourage them to pay the tax on time. This tax sanction is coercive and should be obeyed otherwise taxpayers will be subject to fines or lawsuit.

3.2.4 Taxpayer Awareness

Consciousness is an obligatory tax that comes from the intention of a taxpayer to pay taxes and does not violate the tax laws. Awareness is not only in paying tax raises, submissive attitude, obedience, and discipline, but also in following the critical attitude as well. The more advanced the society and the government, the higher the consciousness of paying taxes. However, it is not enough; in fact, they are increasingly critical in addressing tax issues, especially on policy matters in the field of taxation, such as the application of the tariff, the mechanism of the imposition of taxes, regulations, impact on the practice field and expansion of subject and object. People in developed

countries are already feeling the benefits of the taxes they pay. Health, education, social and transportation infrastructure are quite advanced and operational costs came from the tax authorities of their country. Free medical services, cheap schools, social security and the means of modern transport into evidence government taxes properly manage funds. Being aware of this obligatory upon tax, Indonesia is expected to be more prosperous. The slogan "Keep an eye Rid USE TAX" not only sounds and echoes loudly but can only truly be actualized that the tax revenues are earmarked state primary and managed transparently and accountably for the benefit of the public according to Herry Susanto. Indication of the high level of awareness and concern taxpayers are:

- actual tax receipts are in accordance with the targets set;
- the high level of compliance with the submission of annual tax returns and return period;
- higher tax ratio;
- the growing number of new taxpayer;
- the low amount of arrears/taxpayer bill; and
- conduct, obedient and disciplined to pay the tax or the minimum number of violations fulfillment of tax obligations.

3.3 The Measurement Scale

Data was collected from statements and questions based on the existing items in questioner. Data interval is the data that has been sorted. According to

Sugiyono (2006:84), a measurement scale is an agreement used as a reference to determine the length of the short interval in which measurements will yield quantitative data. This research use Likert scale as the measurement. Scale is used to measure legislation, education, and awareness sanctions against the taxpayers' compliance by providing possible answers to each question. Exposes a way of measuring the respondent with a question and then asked to choose one answer given. For the purposes of quantitative analysis, the answer to this questionnaire can be given the following values:

1. strongly agree answers were given a score of 5,
2. answer agrees given a score of 4,
3. neutral answer was given a score of 3,
4. answers do not agree given a score of 2, and
5. strongly disagree answers were scored 1

3.4 Population and Sample Population

3.4.1 The Population is the Entire Subject of Research

If someone wants to examine all the elements that exist in the area of research, the research is populations study or population census study (Patience, 2000). Meanwhile, according to the definition from Sugiyono, generalization of population region is composed of objects/subjects that have certain qualities and characteristics are determined by the researcher to be studied and then drawn into conclusions (Sugiyono, 2011: 80).

Therefore, the population is not only people but also objects and other natural objects. The population is not only the amount present in the object/subject studied but also includes characteristics/properties owned by the subject or the object of this study. Malang city has 670 restaurants, consisting of 305 small restaurants, 210 medium restaurants, and 155 large restaurants.

3.4.2 Sample

Definition of the sample is a portion of the subjects in the population studied, which is certainly capable representative can represent the population (Patience, 2007). According to Sugiyono sample was part or the number and characteristic possessed by the population. When a large population, and researchers may not learn everything in the population, because limited of funds, work force and time, the researchers will take samples of the population. Everything learned from the samples, the conclusion would be applied to the population. Samples are taken from the population to rigorously representative (Sugiyono, 2011). The four parameters considered to determine the representativeness of samples are:

a. Population Variability

Variability of the population is already "given", meaning the researcher must accept as it is, and cannot adjust or manipulate it.

b. Large Sample

The larger the sample taken, the greater or higher the level of representativeness of the sample will be. If the population is perfectly

homogeneous, the sample size does not affect tax sample representativeness.

c. Sampling Techniques

The higher the sampling rate (Rambang, no year), the higher the level of representativeness of the sample will be.

d. Incorporate Precision Characteristics in the Sample Population.

The more complete characteristics of the population included in the sample, the higher grade will sample representativeness. Research Method for Business (1982:253) states that to determine the sample size can be done with some reference namely:

- adequate sample size in the study were between 3 - up with 500;
- when the sample divide in category (e.g. male-female, private - public servants, and others), then the number each category is 30;
- conduct the multivariate analysis (correlation or multiple regression for example), then the number of sample members at least 10 times the number of variables studied (for example each category of at least 30 samples);
- if the research will, there are six research variables (5 + 1 independent variable dependent variable), then the number of members of the sample is $10 \times 6 = 60$;

- study a simple experiment, which uses the experimental group and the control group, the number of members of each sample between 10 until 20. Slovin (1990) in Kusmayadi (2000:74) with a margin of error that is allowed to range between 5-10%, i.e. by the formula:

$$n = \frac{N}{n + ne^2}$$

Descriptions:

n = sample size required

N = number of population

e = margin of error is allowed (5 % or 10 %)

Based on that, the sample of the restaurant in Malang is divided in 3 categories. They are small, medium, and large. Thus, the researcher made the three of sample used by Slovin.

- A. Total amount of sample in small restaurant

$$n = \frac{305}{1 + (305 \times 0,1^2)}$$

As a result, the researcher must send 70 questionnaires for small restaurant.

- B. Total amount of sample in medium restaurant

$$n = \frac{210}{1 + (210 \times 0,1^2)}$$

As a result, the researcher must send 67 questionnaires for medium restaurant.

C. Total amount of sample in large restaurant

$$n = \frac{155}{1 + (155 \times 0,1^2)}$$

As a result, the researcher must send 60 questionnaires for medium restaurant.

3.5 Data Collection

3.5.1 Types Of Data

Types of data used in this research are qualitative. Qualitative research explains an object and the data not in numerical way. Based on the resources, the data used in this research are primer data including questioner answering by the audience randomly. The questioners answered by the restaurant owners. Sekaran (2006:60) says primer data based on the information get by the first researchers relation within the interest variable for the specific study.

3.5.2 Data Collection Method

Data collection methods are techniques or methods that can be used by researchers for data collection. Techniques in appointing an abstract word and are not embodied in objects but their use can only be seen through questionnaires, interviews, observations, examinations (tests), documentation, and others. Researchers can use one or a combination of techniques depending on the problems encountered or studied. Two main things affect the quality of the research data, the quality of the research instruments and the quality of data collection. The quality of the research instrument respects to the validity and

reliability of the instrument while the quality of data collection with regard to the accuracy of the methods used to collect the data.

Therefore, instruments that have been tested for validity and reliability are not necessarily able to produce valid or reliable data, if the instrument is not used appropriately in the data collection. Principally, data collection activities are in the use of methods and instruments have been determined and tested for validity and reliability. In short, data collection is defined as a process or activity conducted by researchers to discover or capture a range of phenomena, information or study site conditions in accordance with the scope of the study. No data collection is carried out through quantitative and qualitative research approaches. In this research, the data survey collected through questionnaires toward the restaurant tax. According to Sugiyono (2006:84), measurement scale is an agreement that is used as a reference to determine the length of the short interval in which measurements will produce quantitative data of this study using a Likert scale. Given questionnaire survey is a modification of the questionnaire used in the study either Eviant (2002). This questionnaire use scales of 1 to 5.

3.5.3 Research Instrument

According to Suharsimi Arikunto (2000:134), data collection instruments are the tools that selected and used by researchers in their activities in order to collect these activities systematically and facilitated by them. Ibnu Hajar (1996:160) argues that the instrument is measuring instrument used to obtain quantitative information about the variation of the variable

characteristics objectively. Data collection instruments by Sumadi Suryabrata (2008:52) are tools used for the record, generally quantitatively stated, and activity psychological attributes. Psychological attributes technically are classified into cognitive and non-cognitive attributes. Sumadi suggests that for cognitive attributes, to make the data question correctly as indicator. As for the non-cognitive attributes, question is statement. Some of the instruments that can be used as a data collection tool (there are several types of instruments commonly used in the study) are:

- Questionnaire

Questionnaires are a number of written questions used to obtain information from respondents in terms of their personal statements or the things they know.

- Questioner with help from researcher

Researchers assess the state of a person, for example to find data when the audience cannot understand the questioner, the researcher try to explain until the audience gets the idea of the questioner.

3.6 Test Instrument

3.6.1 Reliability and Validity Test

To test whether the constructed variables that have been formulated valid, it is necessary to test the reliability and validity.

a. Reliability Test

The researcher tests a questionnaire to measure which one is the indicator of variables or constructs. A questionnaire said reliable if the answer to someone from time to time consistent or stable. Based on Burhan Bungin (2005:96-97) validity is the accuracy of measuring instruments of measuring tool against the measured and conducted in many times and places. While the reliability of measuring instruments conforms to the measuring instruments that are measured, the measuring instrument can be trustworthy or reliable. Measurement reliability in this study was done by one shot (once only measurement). Here the results of measurements variable are compared with other statements to measure the correlation between the answers to questions. A variable is considered constructs or reliable if the Cronbach Alpha value > 600 (Nunnally, 1967 Widodo 2005).

b. The Validity

According to Aritonang R. (2007), the validity of an instrument related to the instrument's ability to measure revealed characteristics of variables intended to measure. The instrument is intended to measure consumer attitudes toward an advertisement, for example it must be able to produce a balanced attitude indeed show consumer attitudes toward the advertisement. So, do not let the results obtained are scores that showed consumer interest

toward the advertisement. The validity of the instrument are described in the context of social research that variables cannot be observed directly, such as attitudes, interests, perceptions, motivations, and so forth. To measure such variables is difficult; to develop instruments that have a high validity because of the characteristics to be measured such variables cannot be observed directly but only through specific indicators (indirect instructions) (R. Arita, 2007). Furthermore, to determine whether an item is valid or fall then do a comparison between the coefficients of r table. $r_{\text{count}} > r_{\text{table}}$ means the item is valid. Otherwise, if $r_{\text{count}} < r_{\text{table}}$, means the item is not valid (fall).

3.7 Data Analysis Methods

Data analysis is a set of activities, to sort, classify, mark/code, and categorize the data so that it can be discovered and formulated into a working hypothesis based on the data obtained. Because this study uses quantitative data, the quantitative analysis is conducted by converting data into numbers by using a 5-point Likert scale.

3.7.1 Descriptive Statistic

The research uses statistics that are more descriptive in the data collection summarizing, as well as in the presentation of summarization results. Statistical data, which can be obtained by the census, surveys, polls or other observations is generally random, raw and do not well organized (raw data).

These data should be summarized properly and regularly, either in tabular or graphical presentation that is useful as a basis for decision-making process (statistical inference).

3.7.2 The Classical Assumption

Classical assumption test is needed to determine whether the results of the regression estimation is done completely free of any symptoms of *heteroscedasticity*, *multicollinearity* assumption, and assumption of autocorrelation. Regression model will be used as a tool since it is not biased estimate if it complies with the requirements of the BLUE (best linear estimator unbiased) that there are no *heteroscedasticity*, *multicollinearity*, and autocorrelation (Sudrajat 1988: 164). If there is *heteroscedasticity*, the variance is not constant. Therefore, it can lead to bias in the standard errors. If there is *multicollinearity*, it will be difficult to isolate the individual effects of the variables, so the level of significance of the regression coefficient is low. With the resulting autocorrelation estimator remains consistent, bias and still only be inefficient. Therefore, the classical assumption needs to be done.

3.7.2.1 Normality Classical Assumptions Test

Normality test is intended to know whether residual regression models were examined show normal distribution or not. The method used for testing normality is Kolmogorov-Smirnov test. If the significant value of the Kolmogorov-Smirnov test results of > 0.05 or 2-tailed p values > 0.05 ($\alpha = 5\%$), the assumption of normality accomplished.

3.7.2.2 Multicollinearity Test

Heteroscedasticity test aims to test whether the regression model and the residual variance inequality occurs in one observation to other observations. If the variance of the residuals of the observations to other observations is identical, then it is called. If it shows different *homoscedasticity*, it is called *heteroscedasticity*. Regression model is good, or *homoscedasticity-heteroscedasticity* does not happen.

Heteroscedasticity test was performed using Glejser test, which is done by regressing the absolute value of the residuals obtained from the regression model, as the dependent variable, against all the independent variables in the regression model. If the value of the regression coefficient of each independent variable in the regression model was not statistically significant, it can be concluded that *heteroscedasticity* is not happen (Sumodiningrat, 2001: 271).

3.7.2.3 Test Assumptions Classical Autocorrelation

Autocorrelation test aims to test whether a linear regression model shows a correlation between the error bullies in period t with an error in period $t - 1$ (previous). If there is no correlation then the problem is called autocorrelation. Regression model is a good regression test that is free of performed autocorrelation using the Durbin-Watson test (DW), with a confidence level of $\alpha = 5\%$. If DW is between -2 to +2 then there is no autocorrelation (Santoso, 2002: 219)

3.7.3 Multiple Linear Regression Analysis

Multiple linear regression analysis is a linear relationship between two or more independent variables (X_1, X_2, \dots, X_n) with the dependent variable (Y). This analysis determine the direction of the relationship between the dependent and independent variables in which each independent variable associated to positive or negative and predict the value of the dependent variable when the independent variable values increase or decrease. The data used is usually an interval or ratio scale. Multiple linear regression equation is as follows:

$$Y' = a + b_1X_1 + b_2X_2 + \dots + b_nX_n$$

Note:

- Y' = Awareness of paying tax (predictable value)
- X_1 = Tax Laws
- X_2 = Counseling
- X_3 = Awareness to pay
- X_4 = Obey to law
- a = Constanta (value Y' if $X_1, X_2, \dots, X_n = 0$)
- b = Coefficient regression (decreases or increases value)

3.7.4 Determinant Coefficient Test and Hypothesis Test

The statistical test is used to know whether the independent variable (x_1 and x_2) has a significant influence on the independent variable (Y). The test used is as follows:

3.7.4.1 Determinant Coefficient R Test

$$R^2 = \frac{b^1 \sum X^1 Y + b^2 \sum X^2 Y + \dots + b_n \sum X_n Y}{\sum Y^2}$$

Test of determination R^2 is an important to measure the regression, as it can inform whether the regression model is estimated. In other words, the number can measure how close the regression line is estimated with the real data. The coefficient of determination (R^2) reflects how much of the variation of the dependent variable Y can be explained by the independent variable X . If the value is equal to zero the coefficient of determination ($R^2 = 0$), means that the variation of Y cannot be explained by X at all. Meanwhile, when $R^2 = 1$, means that the overall variation of Y can be explained by X . In other words, when $R^2 = 1$, then all point observations are right on the regression line. Thus, good or bad a regression equation determined by its R^2 has a value between zero and one.

According to Santoso (in Priyatno, 2008: 81), adjusted R -square value is always smaller than the R -square. This number could have a negative price that for regression with more than two independent variables used adjusted R^2 as coefficient of determination.

3.7.4.2 Partial Individual Test

According to Imam Ghozali (2006), statistical test t shows the extent of influence of individual independent variable in explaining the

dependent variable. Testing is done by using a significant level of 0.05 ($\alpha = 5\%$). Acceptance or rejection of the hypothesis is done by the following criteria:

$$t_{hitung} = \frac{b - \beta}{sb}$$

Notes: β = coefficient value population regression

b = coefficient regression sample

Sb = standard error from β

1. If the significant value > 0.05 , then the hypothesis is rejected (the regression coefficient is not significant). It means partially independent variable has no significant effect on the dependent variable.
2. If the significant value ≤ 0.05 , then the hypothesis is accepted (significant regression coefficients). It means partially independent variables have a significant influence on the dependent variable.

3.7.4.3 Statistic F (in Simultaneous) Test

According to Imam Ghozali (2006), F statistics test shows whether all the independent variables included in the model have joint influence on the dependent variable.

$$F = \frac{\frac{R^2}{(k-1)}}{(1-R^2)/(n-k)}$$

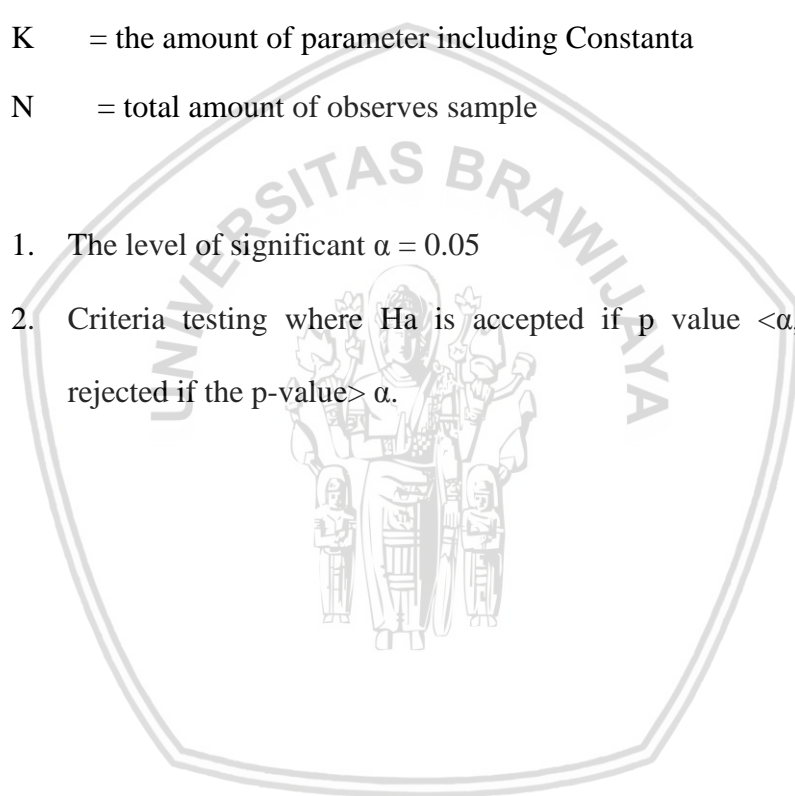
Note:

R^2 = Determination Coefficient

K = the amount of parameter including Constanta

N = total amount of observes sample

1. The level of significant $\alpha = 0.05$
2. Criteria testing where H_a is accepted if p value $< \alpha$, and H_a is rejected if the p-value $> \alpha$.



CHAPTER IV

DISCUSSION

4.1 Population And Sample

Respondent characteristics

1. Age

Table 4.1
Table of Age Frequency

Age	Frequency	Percentage (%)
20-30 years	19	9.6
31-40 years	136	69.0
41-50 years	42	21.3
Total	197	100.00

Figure 4.1. Pie diagram of respondents' age

Based on the analysis results, obtained respondents of 20-30 years old of 9.6% (11 respondents), 31-40 years old of 69.0% (136 respondents), and 41-50 years old of 21.3% (42 respondents)

2. Genders

Table 4.2
Table of Gender Frequency

Gender	Frequency	Percentage (%)
Female	52	26.4
Male	145	73.60
Total	197	100.00

Figure 4.2. Pie Diagram of Respondent Gender

Based on the analysis results about gender, most respondent were male of 73.60% (145 respondents). The remaining 26.4% (52 respondents) were female.

3. Educational level

Table 4.3

Table of Educational Level Frequency

Educational level	Frequency	Percentage (%)
Elementary school	43	21.83
Junior high school	37	17.78
Senior high school	16	8.12
Diploma 1	3	1.52
Diploma 2	3	1.52
Diploma 3	16	8.12
Strata 1	79	40.10
Total	197	100.00

Figure 4.3. Pie diagram of respondent's educational level

Based on analysis of education level, showed that most respondents have educational level of elementary school of 21.83% (43 respondents), junior high schools of 18.78 (37 respondents), senior high schools of 8.12% (16 respondents), D1 of 1.52% (3 respondents), D2 of 1.52 respondents (3 respondents), D3 of 8.12% (16 respondents), and S1 of 40.10% (79) respondents.

4. Business Period

Table 4.4

Table of Business Period Frequency

Age	Frequency	Percentage (%)
<5	12	6.09
6-10	66	33.50
11-15	77	39.09
16-20	32	16.24
21-25	8	4.06
>25	2	1.02
Total	197	100.00

Figure 4.4. Pie diagram of respondent's business period

Based on the analysis about business period, showed that most respondents have business period <5 years of 6.09% (12 respondents), 6-10 years of 33.50% (66 respondents), 11-15 years of 39.09% (77 respondents), 16-20 years of 16.24% (32 respondents), 21-25 years of 4.06% (8 respondents), and >25 years of 1.02% (2 respondents)

5. Turnover

Table 4.5

Table of Turnover Frequency

Turnover	Frequency	Percentage (%)
<IDR5.000.000	73	37.06
IDR5.000.000-IDR20.000.000	84	42.64
>IDR20.000.000	40	20.30
Total	197	100.00

Figure 4.5. Pie diagram of respondent's turnover

Based on the analysis results, obtained respondents whose the turnover <IDR5.000.000 of 37.06% (73 respondents), IDR5.000.000-IDR20.000.000 of 42.64% (84 respondents), and > IDR20.000.000 of 20.30%.

4.2 Frequency Distribution Of Respondent's Answer

Distribution of respondent's answer for the question item at each variable entirely is explained through questionnaire, either in the respondent amount or in percentage. In the research the questionnaires were distributed to 197 restaurants in East Java.

4.2.1. Frequency Distribution Of Tax Laws

Frequency distribution of respondents' answer for question item of tax laws is presented in table 4.6.

Table 4.6. Distribution Frequency of Tax Laws Variable

No	Statement	Tax Laws										
		STS		TS		N		S		SS		Average
		F	%	F	%	F	%	F	%	F	%	
A	I understand about the system and regulation about restaurant tax I pay	1	0.51	27	13.71	45	22.84	123	62.44	1	0.51	.49
B	System and procedure of my restaurant tax payment has been suitable with the prevailing law	1	0.51	27	13.71	20	20.30	124	62.92	5	2.54	3.53
C	The restaurant tax I pay suitable with my ability	5	2.54	23	11.68	26	13.20	109	55.33	34	17.26	3.73

D	The period of restaurant tax payment suitable with the determined regulation	3	1.52	19	9.64	31	15.74	122	62.93	22	11.17	3.72
E	Restaurant tax I pay is an obstacle in my business smoothness	46	23.35	35	17.77	60	30.46	29	14.72	27	13.71	2.78
Average of tax laws												3.45

Based on table 4.6, obtained that tax laws variable of 3.45. It showed that the respondent tend to answer in neutral about the tax laws. Besides, it was obtained that C statement, about the “restaurant tax I pay is suitable with my ability” obtained the highest average, is of 3.73. It showed that respondents tend to measure the tax laws based on C statement.

4.2.2. Frequency Distribution Of Counseling

Frequency distribution of respondent’s answer for question item of counseling variable is presented in table 4.7.

Table 4.7. Distribution Frequency of Tax Counseling Variable

No	Statement	Counseling										
		STS		TS		N		S		SS		Average
		F	%	F	%	F	%	F	%	F	%	
A	Tax officers give socialization, guidance, and direction about regulation and procedure of taxation	4	2.03	9	4.57	35	17.77	144	73.10	5	2.54	3.70
B	Tax officers give guidance of form filling of restaurant tax	2	1.02	11	5.58	24	12.18	148	75.13	12	6.09	3.80
C	There is routine extension make the tax obligor pay the tax on time	3	1.52	6	3.05	21	10.66	148	73.13	19	9.64	3.88

D	With the restaurant tax extension , the tax obligor know the procedure to pay the restaurant tax	2	1.02	7	3.55	20	10.15	135	68.53	33	16.75	3.96
E	With the restaurant tax extension , the tax obligor know the benefit of tax for the state	9	4.57	7	3.55	24	12.18	116	58.88	41	20.81	3.88
Average of tax counseling												3.84

Based on table 4.7, it is obtained that the counseling variable average of 3.84. It showed that the respondents tend to answer agree about counseling. Besides, it was obtained that D statement, which is “With the restaurant tax extension, the tax obligor know the procedure to pay the restaurant tax”, obtained the highest value, of 3.96. It showed that respondent tend to measure the counseling based on D statement.

4.2.3. Frequency Distribution Of Sanction

Frequency distribution for the respondent’s answer for question item of sanction variable was explained in table 4.8.

Table 4.8. Distribution Frequency of Sanction Variable

No	Statement	Sanction										
		STS		TS		N		S		SS		Average
		F	%	F	%	F	%	F	%	F	%	
A	Local government determines administrative and criminal sanction for the tax obligor that does not have proof and do tax evasion	0	0.00	4	2.03	31	15.74	145	73.60	17	8.63	3.89

B	I do not mind with tie given sanction from the local government	1	0.51	4	2.03	21	10.66	153	77.66	18	9.14	3.93
C	The given sanction suitable with the deviation done by the tax obligor	1	0.51	4	2.03	19	9.64	129	65.48	44	22.34	4.07
Average of sanction												3.96

Based on table 4.8, obtained variable average of sanction of 3.96. It showed that respondents tend to answer agree about sanction. Besides, it was obtained that C statement, "The given sanction suitable with the deviation done by the tax obligor", obtained the highest average of 4.07. It showed that the respondents tend to measure sanction based on C statement.

4.2.4. Frequency Distribution Of Awareness

Frequency distribution of respondents' answer for question of awareness is presented in table 4.9.

Table 4.9. Distribution Frequency of Awareness

No	Statement	Awareness										
		STS		TS		N		S		SS		Average
		F	%	F	%	F	%	F	%	F	%	
A	Willingness to pay the restaurant tax in accordance with the supposed	1	0.51	4	2.03	39	19.60	139	70.56	14	7.11	3.82
B	I pay the restaurant tax with consideration that tax serve as the fund source to fulfill the state needs for the people prosperity	2	1.02	3	1.52	38	19.29	138	70.05	16	8.12	3.83
C	I am benefited by the tax system	0	0.00	5	2.54	34	17.26	110	55.54	48	24.37	4.02
Average of awareness												3.89

Based on table 4.9, the awareness variable average is of 3.89. It showed that respondents tend to answer agree about awareness. Besides, it was obtained that C statement, "I pay the restaurant tax with consideration that tax serve as the fund source to fulfill the state needs for the people prosperity", obtained the highest value of 4.02. It showed that the respondents tend to measure awareness based on statement C.

4.2.5. Frequency Distribution Of Compliance Paying Tax

Frequency distribution of respondent's answer for question items of compliance paying tax given in table 4.10.

Table 4.10. Frequency Distribution of Compliance Paying Tax

No	Statement	Compliance paying tax										
		STS		TS		N		S		SS		Average
		F	%	F	%	F	%	F	%	F	%	
A	I pay the restaurant tax in accordance with the supposed	1	0.51	5	2.54	58	29.44	120	60.91	13	6.60	3.71
B	I never violate the regulation in paying tax	1	0.51	6	3.05	57	28.93	119	60.41	14	7.11	3.71
C	I always pay tax in routine	2	1.02	5	2.54	56	28.43	98	49.75	36	18.27	3.82
Average of compliance paying tax												3.74

4.3 Research Instrument Test

4.3.1. Validity Test

Validity test was done to know how good the question item in measuring the variable. Item / instrument validity can be known by comparing the product moment Pearson with the critical value, which is 0.300. If the correlation index of product moment Pearson of less than 0.300, then the item/instrument considered as valid. It was obtained the contrary, then it is

stated that the item/instrument is invalid. In table 4.11, it was explained about the validity test.

Table 4.11. Results of Validity Test

Variable	Item	$R_{\text{calculation}}$	R_{critical}	Explanation
Tax laws	X _{1.1}	0.756	0.300	Valid
	X _{1.2}	0.777	0.300	Valid
	X _{1.3}	0.848	0.300	Valid
	X _{1.4}	0.770	0.300	Valid
	X _{1.5}	0.025	0.300	Invalid
Counseling (X ₂)	X _{2.1}	0.759	0.300	Valid
	X _{2.2}	0.804	0.300	Valid
	X _{2.3}	0.851	0.300	Valid
	X _{2.4}	0.794	0.300	Valid
	X _{2.5}	0.552	0.300	Valid
Sanction (X ₃)	X _{3.1}	0.824	0.300	Valid
	X _{3.2}	0.854	0.300	Valid
	X _{3.3}	0.786	0.300	Valid
Awareness (X ₄)	X _{4.1}	0.897	0.300	Valid
	X _{4.2}	0.885	0.300	Valid
	X _{4.3}	0.806	0.300	Valid
Compliance paying tax	X _{5.1}	0.920	0.300	Valid
	X _{5.2}	0.958	0.300	Valid
	X _{5.3}	0.901	0.300	Valid

Based on table 4.11, obtained that all research item have correlation index more than correlation index value of 0.300 except X_{1.5}, so it can be concluded that the statement item of X_{1.5} was invalid and not included in the regression analysis.

While for all statement except X_{1.5} at all variables, tax laws, counseling, sanction, awareness, compliance paying tax have been valid in the research.

4.3.2. Reliability Test

Reliability is index used to show how good an instrument can be trustworthy or reliable. The reliability test was Alpha Cronbach. The instrument was concluded as reliable if ha reliability index coefficient of 0.6 or more. If alpha lower than 0.6 then it can be said as invalid or if the contrary can be said as reliable. The reliability test to all variable given in table 4.12

Table 4.12. Reliability Test

Variable	Alpha Cronbach	Explanation
Tax laws	0.770	Reliable
Counseling	0.890	Reliable
Sanction	0.907	Reliable
Awareness	0.930	Reliable
Compliance paying tax	0.961	Reliable

Based on table 4.12 above, it can be known that all variable have Cronbach alpha coefficient value more than 0.6 so it can be concluded that the used question instrument was reliable and dependable.

4.4 Analysis Of Multiple Regression

Before the regression analysis was done it should be checked the outlier in data. Outlier in data can cause analysis incompatibility in modeling the data. To overcome the problem, outlier data should be detected and not included in the analysis. The used test was Cook's Distance test. Based on appendix 4, it was obtained 105 respondents as outliers and then the used respondents of 92 respondents.

4.4.1. Classical Assumption

a. Multicollinearity

In the multiple regression analysis, it was expected there was no multicollinearity symptoms (linear relation among independent variables), among tax laws, counseling, sanction, awareness. To detect the multicollinearity by using variance inflation factor (VIF).). If the $VIF > 10$ then showed the multicollinearity. If the $VIF < 10$, then there is no multicollinearity.

Table 4.13. Multicollinearity Assumptions

Independent variables	VIF	Explanation
Tax laws	2.600	Non multicollinear
Counseling	3.050	Non multicollinear
Sanction	2.483	Non multicollinear
Awareness	2.989	Non multicollinear

In table 4.13, each independent variable showed VIF value no more than 10, then it could be concluded that no multicollinearity symptoms in data.

b. Heteroscedasticity

The test was aimed at knowing whether the regression model has variance or not. The good regression model has same variance (homoscedasticity). The assumption examination can be done by Glejser, testing the regression among independent variable by the residual absolute value.

H_0 : there was no heteroscedasticity

H_1 : there was heteroscedasticity

Below are the testing results by using Glejser test:

Table 4.14. Heteroscedasticity Assumption Test

Independent variables	VIF	Explanation
Tax laws	0.131	Significant
Counseling	0.920	Significant
Sanction	0.207	Significant
Awareness	0.275	Significant

From the analysis, it can be known that at each variable above, it was obtained significance of 0.131 for tax laws, 0.920 for counseling, 0.207 for sanction and 0.275 for awareness. The significance value of the variables more than 0.05, so the H_0 was accepted for each variable and concluded no heteroscedasticity.

c. Normality

In the multiple linear regressions, the used data were in normal distribution. The used hypothesis in the test was:

H_0 : data spread in normal distribution

H_a : data spread in non-normal distribution

To test the assumptions, it was used Kolmogorov-Smirnov. The test criteria used is rejecting the H_0 if significance value < 0.05 , and, on the contrary, H_0 is accepted if significance value > 0.05 .

Table 4.15. Normality Assumptions Test

Test statistic	Value	Explanation
Kolmogorov- Smirnov Z	1.127	Normally spread
Significance	0.158	

Based on the Kolmogorov-Smirnov, it was obtained the significance value of 0.158, where the obtained value more than

$\alpha=0.05$. Because the significance value more than $\alpha=0.05$ then it was decided to accept H_0 and concluded that the data was distributed normally, the normality assumption is fulfilled.

4.4.2. Results Of Multiple Linear Regression

In the data processing by using multiple linear regressions, it was obtained results as given in table 4.16.

Table 4.16. Summary of Multiple Linear Regression Analysis

Dependent variable	Independent variable	Coefficient	T _{calculation}	Significance	Explanation
Compliance paying tax	Constant	1.929			
	Tax laws	0.420	6.088	0.000	Significant
	Counseling	-0.052	-0.760	0.449	Not Significant
	Sanction	-0.141	-1.180	0.241	Not Significant
	Awareness	0.516	4.637	0.000	Significant
$\alpha = 0.050$ $R = 0.835$ Determinant coefficient (Adj R^2) = 0.683 F-calculation = 49.913 Significance = 0.000					

From table 4.16, it was obtained the relationship regression model of tax law, counseling, sanction, to the compliance paying tax, as follows:

$$Y = 1.929 + 0.420X_1 - 0.052X_2 - 0.141X_3 + 0.51X_4$$

Interpretation of the regression model as follows:

$$b_1 = 0.420$$

In the regression coefficient, it was obtained positive coefficient. So if there is increase at X_1 , then Y tend to increase, and the contrary if X_1 decrease then tend to decrease the Y .

$$b_2 = -0.052$$

In this regression coefficient, it was obtained negative value. So if there is increase at X_2 , then Y tends to decrease, and, on the contrary, if the X_2 decrease, then it tend to decrease the Y .

$$b_3 = -0.141$$

In this regression coefficient, it was obtained negative value. So if there is increase at X_3 , then Y tends to decrease, and the contrary If the X_3 decrease, then tend to decrease the Y .

$$b_4 = 0.516$$

In this regression coefficient, it was obtained positive value. So if there is increase at X_4 , then Y tend to increase, and I the contrary If the X_3 decrease, then tend to decrease the Y .

4.5 Determinant Coefficient

Determinant coefficient (R^2) is the accuracy or compatibility of regression line. Beside that R^2 also can be used to measure the total variance proportion that can be explained by regression line.

Based on table 4.10, it was obtained the determinant coefficient ($Adj R^2$) of 0.683. The results explain the contribution of independent variable included in the regression equations in explaining the Y variable, of 68.3% while the 31.7% remain contributed by other variables that were not included in the equations.

4.5.1. F test

F test was done to show whether all used variables in the regression model influence significantly to Y or to measure the regression model accuracy.

The used hypotheses in the test as follows:

$H_0: \beta_h = 0$ (no significant influence between variables of X_1 , X_2 , X_3 to Y)

$H_a: \beta_j \neq 0$ (there is significant influence between variable X_1 , X_2 , X_3 and X_4 to Y)

After data processing, it was obtained $F_{\text{calculation}}$ of 49.913 and obtained significance of 0.000. It can be seen that the significance less than 0.05. So it was decided that H_0 was rejected at significance $\alpha = 5\%$. So it can be concluded that there was significant influence between X_1 , X_2 , X_3 and X_4 to Y or the regression model that consist of X_1 , X_2 , X_3 and X_4 has been appropriately used.

4.5.2. t Test

t test is used to know whether each variable that form the regression model has significant influence to Y. The forming independent variables of regression model can be concluded as significant if the significance < 0.05 . The testing of the variables partially as follows:

a. Variable X_1 (tax laws)

The used test hypothesis:

$H_0: \beta_1 = 0$ (variable X_1 did not influence significantly to Y)

$H_0: \beta_1 \neq 0$ (variable X_1 influenced significantly to Y)

Based on the table 4.10, it was obtained significance of 0.000. The value was smaller than 0.05. The test showed that H_0 was rejected so it could be concluded that X_1 (tax laws) influence significantly to Y (compliance paying tax).

b. Variable X_2 (counseling)

The used test hypothesis:

$H_0: \beta_2 = 0$ (variable X_2 did not influence significantly to Y)

$H_0: \beta_2 \neq 0$ (variable X_2 influenced significantly to Y)

Based on the table 4.10, it was obtained significance of 0.449. The value was larger than 0.05. The test showed that H_0 was accepted so it could be concluded that X_2 (counseling) did not influence significantly to Y (compliance paying tax).

c. Variable X_3 (sanction)

The used test hypothesis:

$H_0: \beta_3 = 0$ (variable X_3 did not influence significantly to Y)

$H_0: \beta_3 \neq 0$ (variable X_3 influenced significantly to Y)

Based on the table 4.10, it was obtained significance of 0.241. The value was larger than 0.05. The test showed that H_0 was accepted so it could be concluded that X_3 (sanction) did not influence significantly to Y (compliance paying tax).

d. Variable X₄ (awareness)

The used test hypothesis:

$H_0: \beta_4 = 0$ (variable X₄ did not influence significantly to Y)

$H_a: \beta_4 \neq 0$ (variable X₄ influenced significantly to Y)

Based on the table 4.40, it was obtained significance of 0.000.

The value was smaller than 0.05. The test showed that H_0 was rejected so it could be concluded that X₄ (awareness) influences significantly to Y (compliance paying tax)

4.6 Dominant Test

To determine the independent variable whose influence the most to Y, it was done by comparing the standardized regression coefficient (β) between one variable to the other. The most dominant variable to Y was variable whose regression coefficient the biggest.

To compare the regression coefficient of each independent variable, it was presented the rank table as follows:

Table 4.17. Summary of Dominant Test

Variable	Rank	Standardized Coefficient (β)	Influence
X ₁	1	0.580	Significant
X ₂	3	-0.078	Not Significant
X ₃	4	-1.180	Not Significant
X ₄	2	0.474	Significant

Based on table 4.17 above, it was obtained variable X₁ (tax laws) was variable with the biggest standardized regression coefficient. It showed that Y

(compliance paying tax) was more influenced by variable X_1 (tax laws) than other variables, so it could be concluded that tax laws variable is the most dominant variable. Positive coefficient showed that the higher tax laws, the higher compliance paying tax.

4.7 Discussion

The result of hypothesis examination:

1. The effect tax law to compliance paying tax

The examination variable tax law has a significant impact to compliance paying tax. It causes Malang government controlled the restaurant entrepreneur to compliance paying tax. If restaurant entrepreneurs obey the tax rules, the development of Malang will be good.

2. The effect counseling to compliance paying tax

The examination variable counseling is not significant to compliance paying tax. It causes Malang government didn't have a counseling in a small restaurant but in other hand the big restaurant know about the tax laws and compliance for paying tax, so the small restaurant didn't get the idea about tax law. It make small restaurant entrepreneur didn't know about tax law. It makes Malang government didn't maximize their potential income. Destry Damayanti head office of Economic in PT Bank Mandiri Tbk said that government must have a counseling to understand the important of tax, even its necessary the government

must input the understanding in tax in the learning education start from the elementary school until in the senior high school.

3. The effect sanction to compliance paying tax.

The examination variable sanction is not significant to compliance paying tax. This result show that the restaurant owners assume that paying tax is the obligation for developing in Malang, because of that sanction not important anymore for compliance paying tax. Besides, Malang government gives a penalty if they do not pay the tax. Detik news 31/1/2014 showed the news about conditions of restaurants in Malang when the owners did not pay the tax, the government will close their business.

4. The effect of awareness to compliance paying tax

The examination variable sanction is significant to compliance paying tax. This indicates Malang society have been aware of the benefits and importance of taxes for local development. One factor that makes the society aware about the tax is the level of education. If the people have good education, they will know about the importance of tax for development. With good development the facility in the city is going better.

CHAPTER V

CONCLUSION AND SUGGESTION

5.1. Conclusion

Based on this research so we can conclude that:

1. (H1) The effect tax law to compliance paying tax

The examination variable tax law has a significant impact to compliance paying tax. It causes Malang government controlled the restaurant entrepreneur to compliance paying tax. When the restaurant entrepreneurs obey the tax rules, Malang will develop well.

2. (H2) The effect counseling to compliance paying tax

The examination variable counseling is not significant to compliance paying tax. It causes Malang government didn't have a counseling in a small restaurant but in other hand the big restaurant know and aware about the tax laws and compliance for paying tax, so the small restaurant didn't get the idea about tax law. It makes small restaurant entrepreneur does not know about tax law. It makes Malang government cannot maximize their potential income.

3. (H3) The effect of sanction toward tax-paying compliance

The examination variable sanction is not significant to compliance paying tax. This result shows that the restaurant owners assume that paying tax is the obligation for developing in Malang, because of that

sanction not important anymore for compliance paying tax.

Besides, Malang government gives a penalty when they do not pay tax.

4. (H4) The effect of awareness to compliance paying tax

The examination variable sanction is significant to compliance paying tax. This indicates that Malang people have been aware of the benefits and importance of taxes for local development. One factor that makes the society aware about the tax is the level of Malang education. If the people have good education, they will know about the important tax for development. With good development, the facility in the city is going better.

5.2. Research Limitation

This research has limitations such as:

1. Restaurant in this research limited only in Malang.
2. Mechanism in this research there is only in a restaurant tax.

5.3. Suggestion

1. It is expected that the next researches do not cover restaurant tax issues only. Instead, the coverage must expand to all aspects of taxation.
2. It is expected the scope of sample could be more widespread because it can determine the level of compliance of the tax.

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KUESIONER PENELITIAN

Yth: Bapak/Ibu/Saudara/i Pengusaha Restoran,
Di Tempat

Dengan Hormat,

Sehubungan dengan penelitain skripsi mahasiswa Fakultas Ekonomi & Bisnis, Universitas Brawijaya yang berjudul “**Analisis Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak Badan Usaha Restoran Dalam Membayar Pajak di Kota Malang.**” Saya mohon dengan hormat Bapak/Ibu bersedia meluangkan waktu untuk mengisi beberapa pernyataan dan pertanyaan berikut. Perlu ditekankan disini bahwa dalam hal ini tidak ada jawaban yang salah, apapun jawaban Anda adalah benar.

Mengingat penelitian ini semata-mata dimaksudkan untuk kepentingan akademik, maka Saya sangat mengharapkan jawaban yang sesuai dengan pendapat Anda. Sesuai dengan kode etik penelitian, Saya menjamin kerahasiaan identitas responden dan hasil kuesioner tersebut. Atas perhatian dan kerjasamanya. Saya ucapkan terima kasih.

Hormat Saya,

Harya Prananda.



PERTANYAAN**Bagian 1:** Data Demografi

1. Nama : (boleh tidak diisi)
2. Usia :
a. 20- 30 Tahun c. 41- 50 Tahun
b. 31- 40 tahun d. ≥ 51 Tahun
3. Jenis kelamin : laki laki/ perempuan
4. Pendidikan : SD/SLTP/SLTA/D1/D2/D3/S1
5. Lama Usaha :
a. ≤ 5 Tahun d. 16- 20 Tahun
b. 6-10 Tahun e. 21-25 Tahun
c. 11- 15 Tahun f. ≥ 26 Tahun
6. Omset :



Bagian 2: Pertanyaan penelitian mengenai adanya undang undang peraturan pajak yang jelas terhadap kepatuhan pajak

Petunjuk : Bapak/Ibu/Saudara/Saudari cukup memilih salah satu jawaban yang tersedia dengan cara memberi tanda silang (X) berdasarkan kesesuaian pertanyaan dan pertanyaan dengan pendapat Bapak/Ibu/Saudara/Saudari.

Keterangan pilihan jawaban:

SS : Sangat Setuju

S : Setuju

N : Netral

TS : Tidak Setuju

STS : Sangat Tidak Setuju

No	Pertanyaan	Sangat Tidak Setuju	Tidak Setuju	Netral	Setuju	Sangat Setuju
		1	2	3	4	5
A	Saya paham tentang sistem dan aturan hokum mengenai pajak restoran yang saya bayar					
B	Sistem dan prosedur pembayaran pajak restoran saya sudah sesuai dengan peraturan atau undang-undang yang berlaku					
C	Pajak restoran yang saya bayar sesuai dengan kemampuan saya					
D	Waktu pembayaran pajak restoran saya sudah sesuai dengan peraturan yang ditetapkan					
E	Pajak restoran yang saya bayar merupakan hambatan dalam kelancaran usaha					

C. BAGIAN 3: Pertanyaan penelitian mengenai adanya penyuluhan pajak terhadap kepatuhan pajak

No	Pertanyaan	Sangat Tidak Setuju	Tidak Setuju	Netral	Setuju	Sangat Setuju
		1	2	3	4	5
A	Petugas pajak memberikan sosialisasi, bimbingan, dan pengarahan mengenai aturan atau tata cara perpajakan					
B	Petugas pajak memberi petunjuk pengisian formulir pajak restoran					
C	Adanya penyuluhan secara rutin membuat wajib pajak restoran membayar pajak tepat waktu					
D	Dengan adanya penyuluhan pajak restoran, wajib pajak jadi tahu tata cara pembayaran pajak restoran					
E	Dengan adanya penyuluhan pajak restoran, wajib pajak jadi tahu manfaat pajak bagi Negara					

D. BAGIAN 4: Pertanyaan penelitian mengenai adanya sanksi pajak terhadap kepatuhan pajak

No	Pertanyaan	Sangat Tidak Setuju	Tidak Setuju	Netral	Setuju	Sangat Setuju
		1	2	3	4	5
A	Pemerintah daerah menetapkan sanksi administrasi dan sanksi pidana apabila wajib pajak restoran tidak memiliki elengkapan bukti da nada tindakan penyelewengan pajak.					
B	Saya tidak keberatan dengan sanksi yang ditetapkan pemerintah daerah					
C	Sanksi yang dikenakan sesuai dengan seberapa berat penyimpangan yang dilakukan oleh wajib pajak restoran					

E. BAGIAN 5: Pertanyaan penelitian mengenai adanya kesadaran wajib pajak terhadap kepatuhan pajak

No	Pertanyaan	Sangat Tidak Setuju	Tidak Setuju	Netral	Setuju	Sangat Setuju
		1	2	3	4	5
A	Keinginan membayar pajak restoran sesuai dengan yang seharusnya					
B	Saya membayar pajak restoran dengan pertimbangan bahwa pajak berfungsi sebagai sumber dana untuk memnuhi keperluan Negara bagi sebesar-besarnya kemakmuran rakyat					
C	Saya merasa diuntungkan oleh sistem pajak					

F. BAGIAN 6: Pertanyaan penelitian mengenai adanya kepatuhan wajib pajak terhadap pembayaran pajak

No	Pertanyaan	Sangat Tidak Setuju	Tidak Setuju	Netral	Setuju	Sangat Setuju
		1	2	3	4	5
A	Saya membayar pajak restoran sesuai dengan yang seharusnya					
B	Saya tidak pernah melanggar aturan dalam membayar pajak					
C	Saya selalu membayar pajak secara rutin					

